

Community Consolidated School District #46

**Board of Education Meeting
Wednesday, November 11, 2009
7:00 p.m. – Middle School**



Agenda

**TENTATIVE AGENDA
COMMUNITY CONSOLIDATED SCHOOL DISTRICT #46
BOARD OF EDUCATION MEETING
WEDNESDAY, NOVEMBER 11, 2009
MEADOWVIEW SCHOOL – 7:00 P.M.**

- A. Call to Order/Roll Call**
- B. Establishment of Quorum**
- C. Approval of Agenda**
- D. Pledge of Allegiance**
- E. Closed Session – Open Meetings Act 5ILCS 120 – To consider information regarding appointment, employment, compensation, discipline, performance of dismissal of specific employees of the district.**
- F. Public Comments**
- G. Consent Agenda**
 - 1. Approval of Minutes as presented:
 - Oct 28, 2009 – Budget Hearing
 - Oct 28, 2009 – Regular Meeting
 - Oct 28, 2009 – Regular Meeting Closed Sessions
 - 2. Approval of Accounts Payable as presented
 - 3. Approval of October 30, 2009 Exceptions Register Summaries as presented
 - 4. Approval of Personnel Report as presented
 - 5. Approval of Imprest AP Checks for the Month of October 2009 as presented
 - 5. Approval of the Treasurer's Report for the month of September 2009 as presented
 - 6. Approval of the Revenue & Expenditure's Report as presented
- H. Board/Superintendent Reports**
- I. Old Business**
 - I. Discussion Items**
 - a. Challenging Standards & Curriculum – 2nd in Blue Ribbon Categories Description – Lynn Barkley
 - b. Transfer of Interest from 1999 Bonds and 2004 Bonds Principal Interest
- J. New Business**
 - II. Discussion Items**
 - a. Johnson Control – Energy Audit
 - b. Special Education Program Review – Ellen Correll
 - c. Transfer of Interest to Transportation Fund – Brad
 - d. First Look at Levy – Brad
 - III. Action Items**
 - a. Approval of Resolution to Transfer Interest from 1999 Bond and principal and interest from 2004 Bonds to O&M.
 - b. Approval of Consultant to Review Employee Benefits
 - c. Approval of Transfer of Interest to Transportation Funds
- K. Future Agenda Items**
- L. Public Comments**

Thank you for attending the meeting of the Board of Education. You are reminded that these are meetings held in public but are not public meetings. You are welcome to address the Board during "Public Comment". You are asked to limit your remarks to fewer than four minutes. Guidelines for Public Comment are available at each meeting along with the current agenda. Board members and/or administrators may be contacted to respond to specific questions at:

Board Members

Michael Carbone	223-3540 ext. 5648
Sue Facklam	548-2930/223-3540 ext 5565
Mary Garcia	223-3540 ext 5691
Michael Linder	223-3540 ext 5692
Ray Millington	223-3540 ext 5678
Keith Surroz	223-3540 ext 5679
Karen Weinert	548-0436/223-3540 ext 5664

Schools

District Office	223-3650
Avon School	223-3530
Prairieview School	543-4230
Woodview School	223-3668
Meadowview School	223-3656
Park School	201-7010
Frederick School	543-5300
Middle School	223-3680

The District web site address is www.d46.org

SCHOOL DISTRICT 46
ENROLLMENT REPORT
AS OF NOVEMBER 6, 2009

Grade	Avon	Woodview	Prairieview	Meadowview	Park	Frederick	Middle School	Total
304 ECH			11am 7pm					
303 ECH			8am 10pm					
308 ECH			8am 11pm					
307 ECH			10am 9pm					
306 ECH			12am 9pm					
302 ECH			9am 9pm					
305 ECH			9am 7pm					
TOTAL			129					129
Net Change*								
K	21am 22pm	21am 17pm	19am 15pm	21am 21pm	21am 23pm			
K	23am 20pm	21am 17pm	21am 15pm	20am 19pm	21am 22pm			
TOTAL	86	76	70	81	87			400
Net Change*								
1	24	25	19	22	24			
1	19	25	19	23	1			
1	23	25	22	23	21			
1	22		20	23	22			
1					23			
TOTAL	88	75	80	91	91			425
Net Change*								
2	19	21	22	19	22			
2	24	24	22	20	2			
2	23	24	21	19	21			
2	23	23	23	20	22			
2					22			
TOTAL	89	92	88	78	89			436
Net Change*								
3	23	28	30	24	22			
3	23	27	30	24	20			
3	24	28	30	24	20			
3	23			24	18			
TOTAL	93	83	90	96	80			442
Net Change*								
4	26	22	27	27	21			
4	26	24	26	26	23			
4	26	23	28	27	2			
4	25	23		26	22			
					22			
TOTAL	103	92	81	106	90			472
Net Change*								
TOTAL 5th								448
Park - 3 Sections - 27.3 average class size						82		
FS - 14 sections - 26 average class size							366	
Net Change*								
TOTAL 6th								488
Park - 3 sections - 24.6 average class size						74		
FS - 16 sections - 26 average class size							414	
Net Change*								
TOTAL 7th								489
Park - 3 sections - 23.6 average class size						71		
MS - 15 sections - 27.8 average class size							418	
Net Change*								
TOTAL 8th								461
Park - 3 sections - 22.6 average class size						68		
MS - 15 sections - 26.2 average class size							393	
Net Change*								
1-4 TOTAL	373	342	339	371	350			
KIND TOTAL	86	76	70	81	87			
ECH TOTAL			129					
BLDG TOTAL	459	418	538	452	732	780	811	
TOTAL DISTRICT 46 ENROLLMENT (Including Early Childhood as of Nov 6, 2009)								4190
Kasarda Projections - (Using Table B - Development Occurs as Anticipated)								
	468	442	536	431	735	808	856	4276

Consent Agenda

Minutes

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46
BUDGET HEARING
OCTOBER 28, 2009

The Budget Hearing of the Community Consolidated School District 46, Lake County, Illinois was held at Grayslake Middle School, 440 N. Barron Blvd., Grayslake, IL on Wednesday, October 28, 2009.

President Garcia called the hearing to order at 6:33 p.m.

Members Present: Mary Garcia, Sue Facklam, Michael Linder, Michael Carbone, Karen Weinert, and Ray Millington. **Member absent:** Keith Surroz. **Also Present:** Superintendent Ellen Correll, Chief Business Official Brad Goldstein, and Assistant Superintendent Lynn Barkley.

Quorum was established.

Motion was made by Facklam, seconded by Millington for the approval of the October 28, 2009 Budget Hearing Agenda. **Ayes:** Millington, Garcia, Facklam, Linder, Weinert, and Carbone. **Nays:** None. **Motion carried.**

The Pledge of Allegiance took place at this time.

Public comment was offered at this time and there was none.

Brad stated the tentative budget has been on display at the District Office for 30 days as required by law and continued to review the budget at this time with a report of a balanced budget.

Public comment was offered at this time and there was none.

Mary Garcia asked a few questions for clarification and Michael Linder personally thanked Brad for a job well done.

Public comment was offered at this time again and there was none.

Motioned by Linder, seconded by Weinert for the approval of the 2009/10 School Year Budget as presented. **Ayes:** Weinert, Garcia, Carbone, Linder, Millington, and Facklam. **Nays:** None. Member absent: Surroz. **Motion carried.**

Motioned by Millington, seconded by Garcia to adjourn the budget hearing at 7:03 p.m. and enter into Open Session of the October 28, 2009 Board of Education Meeting. **Ayes:** Weinert, Millinton, Facklam, Carbone, Garcia, and Linder. **Nays:** None. Member absent: Surroz. **Motion carried.**

Respectfully submitted,

MARY GARCIA, Board President

LOURIE SHIPLEY, Board Recording Secretary

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46
BOARD OF EDUCATION MEETING
OCTOBER 28, 2009

The Regular Board of Education Meeting of the Community Consolidated School District 46, Lake County, Illinois was held at Grayslake Middle School, 440 N. Barron Blvd., Grayslake, IL on Wednesday, October 28, 2009.

Members Present: Garcia, Facklam, Linder, Carbone, Weinert, and Millington. **Member absent:** Surroz. Also present: Superintendent Ellen Correll, Chief School Business Official, and Assistant Superintendent Lynn Barkley.

Keith Surroz entered the meeting at 7:35 p.m.

Motion was made by Facklam, seconded by Garcia for the approval of the October 28, 2009 Board Meeting Agenda. **Ayes:** Millington, Garcia, Facklam, Linder, Weinert, and Carbone. **Nays:** None. Member absent: Surroz. **Motion carried.**

Public comment was offered at this time:

Shannon Smigielski – Ms. Smigielski thank Superintendent Correll for the responses that she had received from her regarding the statements from the CDC with regards to H1N1. However, Ms Smigielski offered further suggestions that she felt could be more helpful in the fight against H1N1. She suggested having students sanitize the classrooms after class prior to the custodial staff coming in at night. She also asked if hygiene being enforced in all buildings, her child is attending at Prairieview and the staff there is not doing a good job in promoting/discussing hygiene. Discussion followed.

Ms. Smigielski also expressed her concerns with the discussions regarding abating or defeating the 1999 and 2004 bond monies and felt the funds should go into the Operations & Maintenance fund. Ms. Smigielski elaborated more and discussion followed.

Laura Glutt – Ms. Glutt expressed her thoughts regarding the parents responsibility to be a part of the team and help educate their child with regards to sanitizing and H1N1.

Colleen Wade – Asked the Board Members if there was a plan as to how the bond monies would be spent and respectfully requested the Board not to support this issue until more consideration can be given to both sides.

Motioned by Facklam, seconded by Weinert to enter into Closed Session at 7:05 p.m. in accordance with 5ILCS 120 to consider information regarding appointment, employment, compensation, discipline, performance of dismissal of specific employees of the District. **Ayes:** Carbone, Linder, Millington, Garcia, Facklam, and Weinert. **Nays:** None. **Motioned carried.**

Motioned by Linder, seconded by Facklam to adjourn Closed Session and re-enter into Open Session at 7:23 p.m. **Ayes:** Linder, Facklam, Weinert, Millington, Garcia, and Carbone. **Nays:** None. Member absent: Surroz. **Motion carried.**

Motion was made by Facklam, seconded by Linder for the approval of the October 28, 2009 consent agenda to include the following as presented: Regular Board Meeting minutes for September 30, 2009 and October 7, 2009. Accounts Payable as presented, October 15, 2009 Exception's Register as presented, Personnel Report to include the addendum as presented, Treasurer's Report for July & August 2009 as presented, and Expenditures & Revenue Report as presented. **Ayes:** Linder, Carbone, Garcia, Weinert, Facklam, and Millington. **Nays:** None. Member absent: Surroz. **Motion carried.** (All for mentioned reports are on file).

Superintendent Correll requested an agenda change at this time, which is to move the presentation of the Blue Ribbon Assessment in front of the Board/Superintendent comments to prevent the students from being out too late. Superintendent Correll proceeded to introduce Mr. Jeff Knapp, Principal of Woodview School for the presentation.

Mr. Knapp briefed the Members on the Blue Ribbon Assessment and informed them that there would be a team of staff members going to the Blue Ribbon Conference in December and the team will be presenting on different aspects. Mr. Knapp reported went on to introduce his assistant Mrs. Dujenski and two students, Paul Kula and Kye Jones. Mrs. Dujenski and the students demonstrated with a S.M.A.R.T. board how the boards are utilized with instructions in the classroom. The Board of Education also used a device called a santios for a hands-on demonstration with the S.M.A.R.T. Board. Mr. Knapp stated currently there are four boards at Woodview. After the presentation, the floor was opened for questions and discussion followed.

BOARD/SUPERINTENDENT REPORTS:

Mary Garcia – Mary committed on behalf of Woodview School in that they have had vigorous training on hand washing. Mary also stated that when you go to the website, the Board of Education is now located under “About Us”.

Ray Millington – Spoke in regards to the visit he made to Frederick School and that he and Sue both visited at Woodview. Ray stated the buildings were very impressive.

Sue Facklam – Sue reirateed on Ray and thank you to Principal Laura Morgan for taking the time to give them the tour.

Karen Weinert – Karen stated that it is long overdue and that the district's website is fantastic. Job well done to Leslie Armstrong. Superintendent Correll stated that by December 1st every building would have a virtual tour posted online. You will actually be able to see what's going in the buildings.

Michael Linder – Michael gave a thank you to Carillon North for the rental of the stages. He commented on the buildings that he visited. He spoke briefly regarding Veteran's Day and that some of the staff had approached him regarding other Veteran's making visits to classrooms. Michael also spoke on how he enjoyed the meeting with the parents at the Brown Bag Luncheon and asked that the Superintendent evaluate one of the topics of discussion, which were accelerated student.

OLD BUSINESS:

Curriculum Update

Each packet was previously provided with a copy of the curriculum update print out. Lynn Barkley and Matthew Melamed reviewed the information with the Members. Ms. Barkley reported that the 2009/2010 AYP report indicated that the District did not make AYP. The State AYP minimum target or the established safe harbor target is 70%. Overall, District students made AYP in reading at 83.8% and in math 86.9%. Ms. Barkley pointed out the specific subgroups that did not make AYP and also that the District is not making AYP due to subgroup populations not make adequate yearly progress. Since receiving this information, the District has worked with the Lake County Regional Office of Education to train all administrators in the school improvement process and working with Frederick's School Improvement Team to review and revise their School Improvement Plan for submission to the state. Discussion followed.

Class Size Discussion

Superintendent Correll reported that Prairieview is the only building that is "reaching" the Board limits and the latest enrollment figures were provided. Superintendent Correll stated she would like to meet with Ms. Schoenberg to determine if there is a need for additional staffing. Discussion followed.

Board Training

President Garcia shared that the Board Members had met Barbara Toney and discussed some board etiquette and getting back with the Superintendent in a timely manner. The Superintendent is still waiting for some data that has been requested from a few Members. President Garcia congratulated Michael Carbone on the birth of his new son.

Financial Update

Brad Goldstein reported that the District has received 8.64% of the revenues so far and that this is in line with expectations. Also received was \$13 million in property tax revenue in September, but it is not reflected in the numbers that were being reviewed. Brad reported that 7.81% of the education fund budget had been received and that most of it was year-to-date. The expenditures are 2.85% of the yearly budget spent. The Site and Construction fund shows interest earned of \$10,131 and some expenditure from Woodveiw and Avon projects that were received after the book closings last year. Brad reported the final analysis that the District is headed in the right direction for the year and he anticipates the PMA projections in the next few weeks. Discussion followed.

Bond Discussion

Brad reviewed the bond information and showed why the numbers were slightly different. Superintendent Correll briefed the Members regarding some of the history. A lengthy discussion followed and a consensus among the Members was taking and it was decided to table further discussion pending further review. Superintendent Correll will provide the Members with a history fact sheet.

NEW BUSINESS

I. Discussion Items:

Continuing Disclosure Contracts

At the previous board meeting Brad informed the Members that a Continuing Disclosure is a SEC requirement associated with outstanding bond issues and that requires the District to enter into a continuing disclosure undertaking for the benefit of the owners of the district's bonds to send certain information annually and provide notification of certain events. It was recommended for the District to enter into the agreement with William Blair and Company because they handle all of the District's bond issues. The cost of this service is \$2750. This item is on the agenda for approval for the service to be provided by William Blair and Company.

Discuss Change to Bid Law

Brad informed the Board Members that there has been a change in the bidding requirements. The new threshold for bidding is now \$25,000 for those that were previously \$10,000. The new threshold for repair, maintenance, remodeling, renovation or construction is not \$50,000. The Board Members have the option of to choose the new standards and adopt a policy or maintain keep the current guidelines.

Parent Forum Discussion

Superintendent Correll and President Garcia briefly discussed the Parent Form, which is scheduled for Monday, November 9th at 7:00 p.m. and the topic is discussion will curriculum. It was decided that an agenda-setting meeting would be held on November 4th at 8:45 a.m.

Discussion of Edited July 15, 2009 Special Meeting Minutes

Vice President Facklam explained the minutes were missing the amount of the honorariums for Superintendent Correll and Assistant Superintendent Lynn Barkley. Vice President Facklam and Brad felt the amounts should be added to the official record.

ACTION ITEMS:

A) APPROVAL FOR CONTINUING DISCLOSURE AS PRESENTED:

Motion was made by Facklam, seconded by Linder for the approval for continuing disclosure as presented. **Ayes:** Weinert, Millington, Surroz, Facklam, Carbone, Garcia, and Linder. **Nays:** None. **Motion carried.**

B) APPROVAL TO EDIT THE JULY 15, 2009 SPECIAL MEETING MINUTES AS PRESENTED:

Motion was made by Linder, seconded by Facklam to for the approval to edit the July 15, 2009 Special Meeting Minutes as presented. **Ayes:** Facklam, Carbone, Surroz, Weinert, Millington, Linder, and Garcia. **Nays:** None. **Motion carried.**

PUBLIC COMMENT:

Shannon Smigielski. Ms. Smigielski shared her concerns that she felt that her suggestions earlier were perceived as an attack on the members and that she did not want to be perceived as such. President Garcia responded.

Colleen Wade. Ms Wade thanked the Members for listening and for tabling further discussion on the bonds and requested a copy of the history fact sheet once it is available. Ms. Wade asked if the "All Call" regarding the parent forum could be placed in a reasonable amount of time so parents could prepare to be in attendance.

ADJOURNMENT:

It was motioned by Facklam, seconded by Weinert to adjourn the October 28, 2009 Board of Education Meeting at 9:17 p.m.

Respectfully submitted,

MARY GARCIA, Board President

LOURIE SHIPLEY, Board Recording Secretary

Old Business

**RESOLUTION Authorizing Transfer of Interest Income into the
Transportation Fund of Community Consolidated School District
No. 46, Lake County, Illinois**

WHEREAS, the Board of Education of Community Consolidated School District No. 46, Lake County, Illinois (hereinafter the "Board") has established an Educational Fund and an Operations and Maintenance Fund into which to deposit moneys and from which to disburse moneys for Educational Fund and Operations and Maintenance Fund purposes; and

WHEREAS, the Board has established a Debt Service Fund from which to disburse moneys to pay principal and interest on bonds issued by the Board; and

WHEREAS, the Board has invested the moneys held in the Educational Fund, Operations and Maintenance Fund, and the Debt Service Fund; and, which investments have earned interest to those respective funds; and

WHEREAS, Section 10-22.44 of the *Illinois School Code*, 105 ILCS 5/10-22.44, as amended, authorizes the Board, by proper resolution, to permanently transfer interest earned from any moneys of the School District to the fund of the School District that is most in need of such interest income, as determined by the Board; and

WHEREAS, Section 9 of the *Illinois Local Government Debt Reform Act*, 30 ILCS 350/9, also authorizes the Board to transfer interest earned on any of the moneys of the Board, including moneys set aside to pay debt service, into the fund of the Board most in need of such interest; and

WHEREAS, the Board has determined that its Transportation Fund is most in need of such interest income; and

WHEREAS, the Board has determined that it is in the best interests of the School District to permanently transfer earned interest to the Transportation Fund from Educational Fund, the Operations and Maintenance Fund, and the Debt Service Fund in the following amounts:

Educational Fund Interest:	\$146,693.13
Operations and Maintenance Fund:	\$199,303.96
Debt Service Fund:	\$53,292.52

WHEREAS, the Board of Education has undertaken and conducted all other acts necessary to permit the transfer of such moneys.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Community Consolidated School District No. 46, Lake County, Illinois, as follows:

1. The Board of Education hereby finds the recitals contained in the Preamble of this Resolution to be full, true and correct and does hereby incorporate them into this Resolution by this reference.
2. The School Treasurer is authorized and directed to make a permanent transfer of moneys in the amount of \$146,693.13 of earned interest from the Educational Fund to the Transportation Fund.
3. The School Treasurer is authorized and directed to make a permanent transfer of moneys in the amount of \$199,303.96 of earned interest from the Operations and Maintenance Fund to the Transportation Fund.
4. The School Treasurer is authorized and directed to make a permanent transfer of moneys in the amount of \$53,292.52 of earned interest from the Debt Service Fund to the Transportation Fund.
5. This Resolution shall be in full force and effect immediately upon its adoption.

AYES: _____

NAYS: _____

ABSENT: _____

Adopted this _____ day of November, 2009.

 President, Board of Education,
 Community Consolidated School District No. 46,
 Lake County, Illinois

ATTEST:

 Secretary, Board of Education

STATE OF ILLINOIS)

) SS

COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Community Consolidated School District Number 46, Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the School Board held on the ____ day of November, 2009, insofar as the same relates to adoption of a resolution entitled:

**RESOLUTION Authorizing Transfer of Interest Income into the
Transportation Fund of Community Consolidated School District
No. 46, Lake County, Illinois**

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended, the *School Code* of the State of Illinois, as amended and that the School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this ____ day of November, 2009.

Secretary, Board of Education

**RESOLUTION Authorizing Transfer of Earned Interest into
the Operations and Maintenance Fund of Community
Consolidated School District No. 46, Lake County, Illinois**

WHEREAS, the Board of Education of Community Consolidated School District No. 46, Lake County, Illinois (hereinafter the "Board") initiated a public question in 1999 (hereinafter the "1999 Referendum"), wherein the voters of the School District approved the issuance of bonds for identified capital projects; and

WHEREAS, the Board initiated a public question in 2004 (hereinafter the "2004 Referendum"), wherein the voters of the School District approved the issuance of bonds for identified capital projects; and

WHEREAS, pursuant to the authority granted by the voters of the School District in 1999 Referendum and the 2004 Referendum, the Board issued bonds in 2005, known as the "General Obligation Bonds Series 2005" (hereinafter the "Bonds") for the purposes of paying for said capital projects; and

WHEREAS, the Board maintains the moneys representing the proceeds from the sale of the Bonds in the Capital Projects Fund of the School District; and

WHEREAS, said moneys have been invested and earned interest in the amount of \$889,473.46 related to the authority granted by the 1999 Referendum; and

WHEREAS, said moneys have been invested and earned interest in the amount of \$1,751,491.57 related to the authority granted by the 2004 Referendum; and

WHEREAS, Section 10-22.44 of the *Illinois School Code*, 105 ILCS 5/10-22.44, as amended, authorizes the Board, by proper resolution, to permanently transfer interest earned

from any moneys of the School District to the fund of the School District that is most in need of such interest income, as determined by the Board; and

WHEREAS, Section 9 of the *Illinois Local Government Debt Reform Act*, 30 ILCS 350/9, also authorizes the Board to transfer interest earned on any of the moneys of the Board, including moneys set aside to pay debt service, into the fund of the Board most in need of such interest; and

WHEREAS, the Board has determined that its Operations and Maintenance Fund is most in need of such interest income; and

WHEREAS, the Board has determined that it is in the best interests of the School District to permanently transfer \$889,473.46, representing earned interest on the investment of the Bond proceeds received pursuant to the authority granted in the 1999 Referendum, from the Capital Projects Fund to the Operations and Maintenance Fund to provide money with which to meet necessary disbursements for Operations and Maintenance Fund purposes; and

WHEREAS, the Board has determined that it is in the best interests of the School District to permanently transfer \$1,751,491.57, representing earned interest on the investment of the Bond proceeds received pursuant to the authority granted in the 2004 Referendum, from the Capital Projects Fund to the Operations and Maintenance Fund to provide money with which to meet necessary disbursements for Operations and Maintenance Fund purposes; and

WHEREAS, the Board of Education has undertaken and conducted all other acts necessary to permit the transfer of such moneys.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Community Consolidated School District No. 46, Lake County, Illinois, as follows:

1. The Board of Education hereby finds the recitals contained in the Preamble of this Resolution to be full, true and correct and does hereby incorporate them into this Resolution by this reference.
2. The School Treasurer is authorized and directed to make a permanent transfer of moneys in the amount of \$889,473.46 of interest earned on the investment of the Bond proceeds pursuant to authority granted in the 1999 Referendum from the School District's Capital Projects Fund to its Operations and Maintenance Fund.
3. The School Treasurer is authorized and directed to make a permanent transfer of moneys in the amount of \$1,751,491.57 of interest earned on the investment of the Bond proceeds pursuant to authority granted in the 2004 Referendum from the School District's Capital Projects Fund to its Operations and Maintenance Fund.
4. This Resolution shall be in full force and effect immediately upon its adoption.

AYES: _____

NAYS: _____

ABSENT: _____

Adopted this _____ day of November, 2009.

President, Board of Education,
Community Consolidated School District No. 46,
Lake County, Illinois

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Community Consolidated School District Number 46, Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the School Board held on the _____ day of November, 2009, insofar as the same relates to adoption of a resolution entitled:

**RESOLUTION Authorizing Transfer of Earned Interest into
the Operations and Maintenance Fund of Community
Consolidated School District No. 46, Lake County, Illinois**

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended, the *School Code* of the State of Illinois, as amended and that the School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this ____ day of November, 2009.

Secretary, Board of Education

**RESOLUTION Authorizing Transfer of Excess Funds from
the Capital Projects Fund into the Operations and
Maintenance Fund of Community Consolidated School District
No. 46, Lake County, Illinois**

WHEREAS, the Board of Education of Community Consolidated School District No. 46, Lake County, Illinois (hereinafter the "Board") initiated a public question in 1999 (hereinafter the "1999 Referendum"), wherein the voters of the School District approved the issuance of bonds for identified capital projects; and

WHEREAS, the Board initiated a public question in 2004 (hereinafter the "2004 Referendum"), wherein the voters of the School District approved the issuance of bonds for identified capital projects; and

WHEREAS, pursuant to the authority granted by the voters of the School District in 1999 Referendum and 2004 Referendum, the Board issued bonds in 2005, known as the "General Obligation Bonds Series 2005" (hereinafter the "Bonds") for the purposes of paying for said capital projects; and

WHEREAS, the Board maintains the moneys representing the proceeds from the sale of the Bonds in the Capital Projects Fund of the School District; and

WHEREAS, the purposes identified in the public question approved by the voters in 2004 Referendum, and for which the Bonds were issued, have been accomplished and paid in full; and

WHEREAS, there remains moneys on hand from the proceeds of the issued Bonds related to the authority granted in 2004 Referendum in the amount of \$2,019,869.41; and

WHEREAS, Section 10-22.14 of the *Illinois School Code*, 105 ILCS 5/10-22.14, as amended, authorizes the Board, by proper resolution, to permanently transfer those excess funds to the Operations and Maintenance Fund of the School District; and

WHEREAS, the Board of Education has undertaken and conducted all other acts necessary to permit the transfer of such moneys.

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Community Consolidated School District No. 46, Lake County, Illinois, as follows:

1. The Board of Education hereby finds the recitals contained in the Preamble of this Resolution to be full, true and correct and does hereby incorporate them into this Resolution by this reference.
2. The School Treasurer is authorized and directed to make a permanent transfer of the excess moneys in the amount of \$2,019,869.41, representing excess proceeds of the Bonds related to the purposes approved in the 2004 Referendum, from the School District's Capital Projects Fund to its Operations and Maintenance Fund.
3. This Resolution shall be in full force and effect immediately upon its adoption.

AYES: _____

NAYS: _____

ABSENT: _____

Adopted this _____ day of November, 2009.

President, Board of Education,
Community Consolidated School District No. 46,
Lake County, Illinois

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Community Consolidated School District Number 46, Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the School Board held on the ____ day of November, 2009, insofar as the same relates to adoption of a resolution entitled:

**RESOLUTION Authorizing Transfer of Excess Funds from
the Capital Projects Fund into the Operations and
Maintenance Fund of Community Consolidated School District
No. 46, Lake County, Illinois**

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended, the *School Code* of the State of Illinois, as amended and that the School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this ____ day of November, 2009.

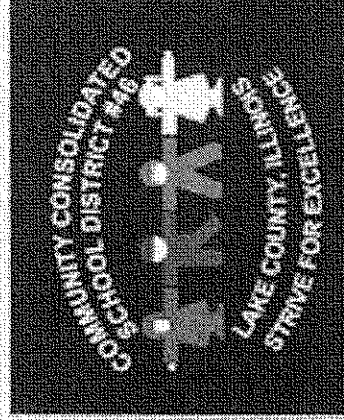
Secretary, Board of Education

New Business

Facility Audit

Grayslake

CCSD 46



Presented by:

Johnson Controls



Agenda

- Introductions
- Overview Successful Partnership
- What is Performance Contracting?
- CCSD 46 Facility Energy Audit Results
- Recommendations
- Financial Overview
- Time Line
- Questions

Johnson Controls & CCSD 46

- 1994 1st successful performance contract. 2nd phase completed 1999. 15 years of energy & operational savings.
- Metasys® Technology in all schools – building automation system.
- Long term technical mechanical service relationship.

Performance Contracting

- Illinois Legislation to allow facility improvements up to 20 years with guaranteed energy & operational savings.
- JCI 3 part guarantee:
Price • Performance • Savings
- Architect or Engineer review final calculations.
- GOAL: Improves learning environment !
- Annually review savings with district.

Benefits of Performance Contracting

- Increased productivity in the classroom
 - Indoor Air Quality Improved
- Guaranteed Price \$
 - Manage future budget / no surprises
- Enhance local economy by JCI's use of local contractors
- District protecting it's largest investment – facilities
 - Lowering Operating Costs
- GREEN for environment
 - Green curriculum introduced to students

Facility Energy Analysis

- Facility walk through all 7 schools
- Interviews with facility directors and staff
- Reviewed operating strategies of each school with JCI mechanic & technician assigned to schools
- Analyzed utility bills of each school to determine energy profile
- Energy saving recommendations

Classroom Enhancement Recommendations

- Lighting Retrofit & Controls
- Building Automation System Upgrades
- Mechanical Upgrades
- Heating System Replacement
- Renewable Energy Projects
- Indoor Air Quality Improvements
- Green Technology / Career Awareness

Financial Analysis

- Potential project cost \$1.5 M
- Potential annual energy savings: \$168K
- Return on Investment: Savings in operating fund over 10+ years
- Financially Positioned today to improve classrooms
- Future funding may be more difficult to obtain & more costly...
...facility needs continue

Why Johnson Controls?

- Knowledge of facilities / proven expertise
- Successful partnership
- Financially strong
- Comprehensive and long term perspective of building operations & costs
- K12 leadership
- Renewable Energy Leader
- Classroom enrichment

●Time Line● to secure work in summer 2010

- Board authorizes request for RFP - DEC 2009
- Request for Proposal released – JAN 2010
- Performance Contracting proposals due – JAN 2010
- Letter of Intent issued to selected company – FEB 2010
- Authorized contract – MARCH 2010
- Mobilization & equipment ordering – MARCH 2010
- School Improvements begin – JUNE 2010



**RESOLUTION Authorizing Transfer of Working Cash Fund Earned
Interest to the Transportation Fund of Community Consolidated
School District No. 46, Lake County, Illinois**

WHEREAS, the Board of Education (the "*Board*") of Community Consolidated School District No. 46, Lake County, Illinois (the "*District*"), has heretofore created and established a Working Cash Fund in and for the District (the "*Fund*") for the purpose of enabling the District to have in its treasury at all time sufficient money to meet demands thereon for ordinary and necessary expenditures for corporate purposes; and

WHEREAS, the Fund presently has on hand a balance of at least \$2,333,579.82, of which \$31,916.39 represents moneys earned as interest from the investment of the Fund; and

WHEREAS, the Board has determined and does hereby determine that it is necessary and in the best interests of the District that a portion of the moneys earned as interest from the investment of the Fund to the District's Transportation Fund; and

WHEREAS, Sections 20-5 of the *School Code* of the State of Illinois, as amended (the "*Code*"), authorizes the Board to permanently transfer moneys earned as interest from the investment of the Fund to provide moneys with which to meet the ordinary and necessary disbursements for salaries and other school purposes.

NOW THEREFORE, Be It and It is Hereby Resolved by the Board of Education of Community Consolidated School District No. 46, Lake County, Illinois, as follows:

Section 1. *Incorporation of Preambles.* The Board hereby finds that all of the recitals contained in the preambles to this Resolution are full, true, and correct and does incorporate them in to this Resolution by this reference.

Section 2. *Permanent Transfer.* The School Treasurer of the District is hereby authorized and directed to forthwith permanently transfer the amount of \$31,916.39 of interest earned from the investment of the Fund to the Transportation Fund of the District for the purpose of providing moneys with which to meet the ordinary and necessary disbursements for salaries and other school purposes.

Section 3. *Severability.* If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity of unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

Section 4. *Repealer and Effective Date.* All resolutions or parts thereof in conflict herewith be and the same are hereby repealed and that this Resolution shall be in full force and effect forthwith upon its adoption.

AYES: _____

NAYS: _____

ABSENT: _____

Adopted this _____ day of November, 2009.

President, Board of Education,
Community Consolidated School District No. 46,
Lake County, Illinois

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)

) SS

COUNTY OF LAKE)

CERTIFICATION OF RESOLUTION

I, the undersigned, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (the "School Board") of Community Consolidated School District No. 46, Lake County, Illinois (the "District"), and that as such official I am the keeper of the records and files of the School Board.

I DO FURTHER CERTIFY that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the School Board held on the ____ day of November, 2009, insofar as the same relates to adoption of a resolution entitled:

**RESOLUTION Authorizing Transfer of Working Cash Fund Earned
Interest to the Transportation Fund of Community Consolidated
School District No. 46, Lake Counties, Illinois**

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I DO FURTHER CERTIFY that the deliberations of the School Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the *Open Meetings Act* of the State of Illinois, as amended, the *School Code* of the State of Illinois, as amended and that the School Board has complied with all of the provisions of said Acts and said Codes and with all of the procedural rules of the School Board.

IN WITNESS WHEREOF, I hereunto affix my official signature this ____ day of November, 2009.

Secretary, Board of Education

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46

General Background Information for the Levy Process Prepared by Brad Goldstein, Chief School Business Official – November 2009

I. Introduction

The focus of the 2009 tax levy is to ensure that Community Consolidated School District 46 has a fiscally responsible plan to meet the primary objectives and responsibilities of the District, and to maintain adequate fund balances.

II. Important Legislation

Three pieces of legislation continue to have a significant effect on School District 46:

- A. Tax Caps - The Illinois State legislature imposed the tax cap on the metropolitan Chicago "collar counties" in 1991. This Law limits the increase in the total dollar extensions of all tax cap funds, including those subject to separate individual tax rate maximums, to 5% or the change in the consumer price index (CPI), whichever is lower. Excluded from the cap are increases in the tax base due to new construction, extensions for existing debt service, and extensions for new non-referendum debt.

The following is a summary of the relevant percentages by year:

Levy Year	CPI Base Year	CPI
2009	2008	0.1%
2008	2007	4.1%
2007	2006	2.5%
2006	2005	3.4%
2005	2004	3.3%
2004	2003	1.9%
2003	2002	2.4%
2002	2001	1.6%
2001	2000	3.4%
2000	1999	2.7%
1999	1998	1.6%
1998	1997	1.7%
1997	1996	3.3%
1996	1995	2.5%
1995	1994	2.7%

- B. Lake County - EAV Senate Bill 715 amended the Property Tax code 35ILCS 200/18-45 to allow for the calculation of current year property when computing the amount to be extended by taxing districts in Lake County. Lake County districts must make a levy calculation using the limiting rate calculation. Under Senate Bill 715, the District will estimate the new property growth or any recovered tax increment value (TIF) anticipated in the tax base in the current year and add that amount to the current year EAV. The sum of the EAV and estimated new growth in the current year is then multiplied times the tax rate for each fund. This will allow Lake County districts to increase the levy to accommodate new growth when calculating the levy.

- C. The Administrative Cost Cap - Public Act 90-653 limits the annual increase in expenditures over the prior year to 5% in the following line item functions defined by State Board rules: 2320 Executive Administration Services, 2330 Special Area Administrative Services, 2490 School Administration, 2510 Direction of Business Support Services, 2570 Internal Services, and 2610 Direction of Central Support services. This legislation became effective in 1998-99 from the baseline established by the annual audit of administrative expenses during the 1997-98 school year. This is an area to be monitored each year. Under the Tax Cap, a district's extension from one year to the next cannot increase more than the PTELA CPI or 5%, whichever is less. Excluded from the Tax Cap are new construction and existing debt service.

III. Property Tax Data

Financing public schools in Illinois depends primarily on property taxes. Property taxes collected for public school purposes are tax dollars that the state of Illinois authorizes local authorities to receive from local property owners in each school district. The value of the taxable property and the available amount of tax rate determine the actual dollars needed by the district in a particular year. The mathematical relationship is fairly simple:

$$\text{Revenue} = \text{Property Value} \times \text{Tax Rate}$$

Not all real estate is taxable. For example, hospitals, churches, cemeteries, parks, and schools are exempt from paying property taxes. The basis of property tax is the assessed value of property. It is the major factor in determining the amount of local revenue and state aid a school district will receive. In order to maintain education funding levels within the last decade, school districts have relied more and more upon local real estate taxes to meet educational costs.

As a revenue source, the property tax is relatively stable. Local revenue would be reduced by declining property values unless tax rates were increased. Property tax revenues would increase with no change in the tax rate if EAV were increasing. The amount of the increase, however, is now limited by the effect of the Tax Cap methodology. Most tax rates can only be raised through voter referendums or legislative revision.

The taxable property in a district comprises its tax base. Three things affect each taxpayer's property tax bill:

- determining the amount of money (taxes) needed to operate the government
- apportioning the burden of these taxes among taxpayers
- changing value of property

Local governments and school districts that will use the revenues generated to meet their respective budgets decide the first phase. For the second, an assessor determines the value of a district's taxable property. The burden of generating the needed revenue is then proportionately spread over the value of the taxable property.

While property tax bills are a familiar sight to homeowners, much of the process seems to be unknown. Generally, property taxes are collected in a cycle that involves the following steps:

- Assessment
- Equalization
- Tax Rate
- Tax Levy
- Tax Extension
- Tax Collection

The property tax cycle takes about two years from the time the assessor begins assessing property to the last distribution of taxes to the school district. Tax bills are sent out every year; each year's cycle must begin before the current year's cycle is completed. For instance, before the 2008 tax bills went out in the spring of 2009, the assessor had begun work on the 2009 assessment for the taxes that will be paid in 2010.

- Assessment - Most property in a district is assessed according to its worth or average selling price by local officials such as township or county assessors. This is called the property assessed market value. The assessor then determines each property assessed value, which is a percentage of the assessed market value. Property in Lake County is assessed at one-third of its assessed market value as required by Illinois law. The cumulative total of the assessed market value and income capabilities of the properties in a school district is called a district's assessed valuation. Lake, Madison and St. Clair counties reassess one-fourth of the county each year on a rotating basis
- Equalization - Equalization is the application of a uniform percentage increase or decrease to assessed values of various areas or classes of property in order to bring assessment levels, on average, to the same percentage of market value. Equalization of assessed values is important at each level of government - township, county and state. The total of all property EAV's produces the districts EAV, which is the property tax base for the district.
- Tax Rate - Tax rates are calculated by the county clerk and expressed as a percentage of its tax base. A district is not necessarily receiving more funding from property taxes when the rates rise; it may merely be staying even as a result of a declining tax base. Likewise, an increase in values could result in either lower rates, or possibly in larger revenues being generated.

School District 46 Tax Rates By Purpose, 2001-2008

	2001	2002	2003	2004	2005	2006	2007	2008
Computed rate:								
Educational	2.610%	2.610%	2.413%	2.585%	2.340%	2.311%	2.112%	2.141%
Tort Immunity	0.026%	0.010%	0.011%	0.023%	0.022%	0.022%	0.022%	0.022%
O & M	0.500%	0.480%	0.500%	0.558%	0.451%	0.431%	0.407%	0.413%
Special Ed	0.020%	0.010%	0.011%	0.012%	0.020%	0.021%	0.017%	0.017%
Transportation	0.120%	0.120%	0.120%	0.134%	0.119%	0.123%	0.108%	0.084%
IMRF	0.032%	0.010%	0.011%	0.036%	0.032%	0.031%	0.069%	0.069%
Social Security	0.055%	0.010%	0.011%	0.036%	0.032%	0.031%	0.069%	0.069%
Life safety	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
IMRF (SEDOL)	0.007%	0.008%	0.008%	0.009%	0.009%	0.008%	0.008%	0.008%
Working Cash	0.050%	0.028%	0.030%	0.045%	0.046%	0.000%	0.000%	0.008%
	3.420%	3.286%	3.115%	3.418%	3.071%	2.978%	2.812%	2.831%
Bond & Interest	0.578%	0.550%	0.506%	0.497%	0.599%	0.600%	0.555%	0.590%
	3.998%	3.836%	3.622%	3.915%	3.670%	3.578%	3.367%	3.421%
Actual EAV	436,773,758	483,581,263	551,378,060	589,898,770	656,940,893	720,533,965	795,510,264	829,604,561

Historically, the District has collected at least 98% of the extended levies.

- Tax Levy** - The school board, during its budgeting process, adopts a tax levy based on the estimated needs of the school district. The levy specifies the amount of money the school needs from property taxes to meet the districts operating expenses. The tax rate is then derived by dividing the levy by the EAV. If there has been no voter referendum approval to increase the allowable rate, the tax rate is subject to the maximum permissive rates set by state statutes. School districts must adopt tax levies and file them with the County Clerk no later than the last Tuesday in December. Aggregate levy increases in excess of 5% of the previous tax extensions, exclusive of debt service, are subject to the Truth-in-Taxation Statute. Under Truth-in-Taxation, a districts tax extension in prior years was limited to a 5% increase unless it adopted a tentative levy, held a public hearing on the proposed levy, and advertised the proposed levy and date of the public hearing. Starting with the 2000 levy year, this process is no longer relevant since all levy increases are subject to the levy hearing process, which this year is by the date of the regular Board meeting held in December 2009.
- Tax Extension** - A tax extension theoretically is the amount of money received from the school districts levy. The tax extension is generally lower than the levy because 100% of the taxes billed are not collected each year.
- Tax Collection** - Property taxes are billed and collected by the county treasurer in two equal installments. If the tax cycle is on schedule, the first installment is due in the first week of June. The September installment reflects the balance of taxes due. Once collected, taxes are generally to be distributed to the school districts within 30 days. If property taxes are not paid on time, taxpayers are charged interest on the overdue balance.

School District 46 Tax Levies By Purpose, 2001-2008

Tax Year	2001	2002	2003	2004	2005	2006	2007	2008
Educational	11,399,795	12,621,471	13,304,854	15,128,910	15,372,417	16,651,540	16,801,177	17,761,834
Tort Immunity	113,561	48,358	60,677	133,953	144,527	158,517	175,012	182,513
O & M	2,183,869	2,321,190	2,758,054	3,293,117	2,962,803	3,105,501	3,237,727	3,426,267
Special Ed	87,355	48,358	60,677	72,897	131,388	151,312	135,237	141,033
Transportation	524,129	580,298	661,933	790,348	781,760	886,257	859,151	696,868
IMRF	139,768	48,358	60,677	214,979	210,221	223,366	548,902	572,427
Social Security	240,226	48,358	60,677	214,979	210,221	223,366	548,902	572,427
Life safety	-	-	-	-	-	-	-	-
IMRF (SEDOL)	30,574	38,687	44,129	51,274	59,125	57,643	63,641	66,368
Working Cash	218,387	135,403	165,483	263,118	302,193	-	-	66,368
	14,937,664	15,890,480	17,177,162	20,163,575	20,174,655	21,457,501	22,369,749	23,486,106
Bond & Interest	2,524,552	2,659,697	2,791,151	2,931,797	3,935,076	4,323,204	4,415,082	4,894,667
Total projected levy	17,462,216	18,550,177	19,968,313	23,095,372	24,109,731	25,780,705	26,784,831	28,380,773

The above represents general continuing impacts on the annual levy determination process. Specific calculations and assumptions are provided each year in connection with the years levy determination.

NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR COMMUNITY
CONSOLIDATED SCHOOL DISTRICT 46

- I. A public hearing to approve a proposed property tax levy increase for Community Consolidated School District 46 for 2008 will be held on December 7, 2009,, at 7:30 p.m., at the Grayslake Middle School, located at 440 North Barron Blvd., Grayslake, IL 60030.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Brad Goldstein, Chief School Business Official
Community Consolidated School District 46, 565 Frederick Road, Grayslake, IL 60030 at (847) 543-5323

- II. The corporate and special purpose property taxes extended or abated exclusive of debt service for 2008 were \$23,486,105.68.

The proposed corporate and special purpose property taxes to be levied exclusive of debt service for 2009 are \$24,209,067 This represents a 3.08% (percent) increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2008 were \$4,894,667.02

The estimated property taxes to be levied for debt service and public building commission leases for 2009 are \$5,308,631.00 . This represents a 10.74% (percent) increase from the previous year.

- IV. The total property taxes extended or abated for 2008 were \$28,380,772.70

The estimated total property taxes to be levied for 2009 are \$29,517,697.54 This represents a 4.01% (percent) increase over the previous year.

Community Consolidated School District 46 Lake County, Illinois

Community Consolidated School District 46 will provide an educational environment that maximizes the potential of ALL students to be prepared for life's opportunities while developing a lasting appreciation for learning.

565 Frederick Road • Grayslake • IL • 60030 • Tel: 847.543.5323 • Fax: 847.223.3695 • E-mail: Goldstein.brad@d46.org

Brad Goldstein, Chief School Business Official

To: Ellen Correll, Superintendent
From: Brad Goldstein, Chief School Business Official
Date: November 5, 2009

TAX YEAR 2009 LEVY PROCESS

The Board of Education is scheduled to conduct a "Truth in Taxation Hearing" at the December 7, 2009, Board meeting. Please recommend to the Board of Education, the approval of the appropriate 2009 tax levy resolutions at the December 7, 2009, Board of Education meeting. If the Board has any questions regarding this procedure please have them contact me.

The Certificate of Tax Levy lists the tax levy by specific fund. The total 2009 Operating Levy is \$24,209,067 which is an increase of \$722,961.32 (3.08%) over the 2008 extension, \$23,486,105.68. The 2009 Debt Service Fund Levy is established by the County Clerk but is estimated to be \$5,308,631 which is a increase of \$515,000 (10.74%) over the 2008 extension, \$4,793,631. The total aggregate levy inclusive of debt service is estimated to be \$29,517,698. The official action of approving the levy is to be certified to the County Clerk prior to the last Tuesday in December. Copies of enclosed Levy documents are:

- Certificate of Tax Levy
- Resolution Regarding Amounts Necessary To Be Levied For The Year 2009
- Certification of Resolution Regarding Amounts Necessary To Be Levied For The Year 2009
- Resolution To Levy Certain Special Taxes For Special Education District IMRF Purposes
- Certification of Resolution To Levy Certain Special Taxes For Special Education District IMRF Purposes
- Resolution To Levy Special Education Tax
- Certification of Resolution To Levy Special Education Tax
- Resolution To Levy Working Cash Tax
- Certification of Resolution To Levy Working Cash Tax
- Resolution Publication Truth And Taxation Notice
- Certification of Resolution Publication Truth And Taxation Notice
- Certificate of Compliance with The Truth in Taxation Act

**RESOLUTION REGARDING AMOUNTS
NECESSARY TO BE LEVIED FOR THE YEAR 2009**

WHEREAS, the Board of Education on December 7th, 2009, determined the amounts of taxes necessary to be levied for the year 2009.

WHEREAS, the Board of Education gave public notice on November 24th, 2009, regarding a "Truth and Taxation Hearing" and conducted the "Truth and Taxation Hearing" on December 7th, 2009, at the Grayslake Middle School

WHEREAS, the aggregate amount of property taxes extended or estimated to be extended exclusive of election or debt service for 2008 was:

Educational Purposes	\$17,761,834.06
Operations and Maintenance Purposes	\$ 3,426,266.92
Transportation Purposes	\$ 696,867.85
Working Cash Fund Purposes	\$ 66,368.37
Illinois Municipal Retirement Fund Purposes	\$ 572,427.16
Social Security/Medicare Purposes	\$ 572,427.16
Tort Immunity Purposes	\$ 182,513.01
Special Education Purposes	\$ 141,032.78
SEDOL/IMRF	\$ 66,368.37
TOTAL	\$ 23,486,105.68

; and

WHEREAS, it is hereby determined that the amount of taxes necessary to be raised by taxation for the year exclusive of election and debt service for 2009 is as follows:

Educational Purposes	\$ 18,315,866.00
Operations and Maintenance Purposes	\$ 3,533,140.00
Transportation Purposes	\$ 718,605.00

Working Cash Fund Purposes	\$	68,439.00
Illinois Municipal Retirement Fund Purposes	\$	590,282.00
Social Security/Medicare Purposes	\$	590,282.00
Fire Prevention and Safety	\$	0.00
Tort Immunity Purposes	\$	188,206.00
Special Education Purposes	\$	145,432.00
SEDOL/IMRF	\$	58,815.00
TOTAL	\$	24,209,067.00

WHEREAS, the aggregate amount of property taxes extended for the debt service purpose for 2008 was \$4,793,631.00; and it is hereby determined that the amount of taxes to be levied for debt service purposes for 2009 is \$5,308,631.00.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education, Community Consolidated District No. 46, County of Lake, State of Illinois as follows:

Section 1: The aggregate amount of taxes to be levied exclusive of debt service for the year 2009 is \$24,209,067.

Section 2: The aggregate amount of taxes to be levied exclusive of debt service for the year 2009 does exceed 105% of the taxes extended by the district in the year 2008.

Section 3: The aggregate amount of taxes to be levied for the year for 2009 for debt service is \$5,308,631. This represents a 10.74% increase over the debt service for 2008.

Section 4: This resolution shall be in full force and effect forthwith upon its passage.

Roll call of votes _aye _nay _absent

ADOPTED this 7th day of December, 2009.

BOARD OF EDUCATION
COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 46
COUNTY OF LAKE
STATE OF ILLINOIS

By: _____
President

ATTEST:

Secretary

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, Lourie Shipley, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION REGARDING THE AMOUNT OF TAXES LEVIED FOR THE YEAR 2009

adopted at a regular meeting of the Board of Education of said School District held on the 7th day of December, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 7th day of December, 2009.

Secretary, Board of Education,
Community Consolidated School
District No. 46
Lake County, Illinois

**RESOLUTION TO LEVY CERTAIN SPECIAL TAXES
FOR SPECIAL EDUCATION DISTRICT IMRF PURPOSES**

WHEREAS, the Board of Education is authorized by Section 7-171 of the Pension Code to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes; and

WHEREAS, the Board of Education is authorized by Public Act 90-511 to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes for its contribution to the Special Education District of Lake County; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Community Consolidated School District Number 46, Lake County, State of Illinois, as follows:

Section 1. For the ensuing year, the County Clerk of Lake County hereby authorized and directed to extend the following special taxes on behalf of this School District: The sum of \$58,815 to be levied as a special tax for its contribution to Special Education District of Lake County for its employees for Illinois Municipal Retirement purposes.

Section 2. This Resolution shall be in full force and effect upon its adoption.

Roll call of votes _aye _nay _absent

Adopted this 7th day of December, 2009.

President, Board of Education

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, Lourie Shipley, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

**RESOLUTION TO LEVY CERTAIN SPECIAL TAXES
FOR SPECIAL EDUCATION DISTRICT IMRF PURPOSES**

adopted at a regular meeting of the Board of Education of said School District held on the 7th day of December, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 7th day of December, 2009.

Secretary, Board of Education,
Community Consolidated School
District No. 46
Lake County, Illinois

RESOLUTION TO LEVY SPECIAL EDUCATION TAX

IT IS HEREBY RESOLVED; by the Board of Education of School District #46, Lake County, as follows:

- Section I That this Board of Education hereby determines that it is necessary and for the best interest of the School District, that a Special Education Tax Fund be created for the year 2009, and,
- Section II That there is hereby levied a tax in the sum of \$145,432.00 (but not more than .04 percent of the full cash value) as equalized or assessed by the Department of Revenue for the year 2009, and upon all the taxable property of this School District, #46, Lake County.
- Section III That the Secretary of this Board of Education is hereby authorized and directed to include said tax hereby levied for the year 2009, in the Certificate of Tax Levy for the year 2009, which certificate the Secretary shall file in the office of the County Clerk of Lake County, Illinois.
- Section IV That this resolution shall be in full force and effect immediately upon it's passage.

Roll call of votes aye nay absent

Adopted this 7th day of December, 2009.

President
Board of Education, Dist. 46

ATTEST:

Secretary
Board of Education, Dist. 46

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, Lourie Shipley, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION TO LEVY SPECIAL EDUCATION TAX

adopted at a regular meeting of the Board of Education of said School District held on the 7th day of December, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 7th day of December, 2009.

Secretary, Board of Education,
Community Consolidated School
District No. 46
Lake County, Illinois

RESOLUTION TO LEVY WORKING CASH TAX

IT IS HEREBY RESOLVED; by the Board of Education of School District #46, Lake County, as follows:

- Section I That this Board of Education hereby determines that it is necessary and for the best interest of the School District, that a Working Cash Tax Fund be created for the year 2009, and,
- Section II That there is hereby levied a tax in the sum of \$68,439 (but not more than .05 percent of the full cash value) as equalized or assessed by the Department of Revenue for the year 2009, and upon all the taxable property of this School District, #46, Lake County.
- Section III That the Secretary of this Board of Education is hereby authorized and directed to include said tax hereby levied for the year 2009, in the Certificate of Tax Levy for the year 2009, which certificate the Secretary shall file in the office of the County Clerk of Lake County, Illinois.
- Section IV That this resolution shall be in full force and effect immediately upon it's passage.

Roll call of votes _aye _nay _absent

Adopted this 7th day of December, 2009.

President
Board of Education, Dist. 46

ATTEST:

Secretary
Board of Education, Dist. 46

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, Lourie Shipley, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION TO LEVY WORKING CASH TAX

adopted at a regular meeting of the Board of Education of said School District held on the 7th day of December, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 7th day of December, 2009.

Secretary, Board of Education,
Community Consolidated School
District No. 46
Lake County, Illinois

RESOLUTION PUBLICATION TRUTH AND TAXATION NOTICE

IT IS HEREBY RESOLVED by the Board of Education of School District #46, Lake County, as follows:

- Section I That this Board of Education has fulfilled it's obligation and has published a legal notice required on November 24, 2009.
- Section II That this Board of Education has also held a public hearing on December 7, 2009, concerning the 2009 Tax Levy for said district.
- Section III That this resolution shall be in full force and effect immediately upon it's passage.

Roll call of votes: aye nay absent

Adopted this 7th day of December, 2009.

President, Board of Education
District #46, Lake County

ATTEST:

Secretary, Board of Education
District 46, Lake County

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

CERTIFICATION

I, Lourie Shipley, the duly qualified and acting Secretary of the Board of Education of Community Consolidated School District #46, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION PUBLICATION TRUTH AND TAXATION NOTICE

adopted at a regular meeting of the Board of Education of said School District held on the 7th day of December, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my official signature at Grayslake, Illinois the 7th day of December, 2009.

Secretary, Board of Education,
Community Consolidated School
District No. 46
Lake County, Illinois

**CERTIFICATE OF COMPLIANCE WITH
THE TRUTH IN TAXATION ACT**

I, the undersigned, do hereby certify that I am President of the Board of Education of Community Consolidated School District No. 46, County of Lake, State of Illinois; and

I do further certify that the Board of Education of said district determined the estimated amounts of taxes necessary to be Levied for the Year "2009", at a regularly convened meeting held on the 11th day of November 2009, said date being at least twenty (20) days preceding the adoption of the aggregate tax levy of the district; and

I do further certify that public notice of the intention of the district to levy taxes in excess of 105% of the amount of taxes extended or estimated to be extended, exclusive of election costs and bond and interest costs, upon the levy of the district for 2009 was published on November 24, 2009, in accordance with the provisions of the Truth in Taxation Act, in a newspaper of general circulation in Community Consolidated School District No. 46, a copy of which published certificate is attached hereto; and

I do further certify that a public hearing on proposed tax levy was held in said district on December 7th, 2009; and

I do further certify that the aggregate tax levy of the district was adopted on December 7th, 2009, after public notice and a hearing, all in accordance with the Truth in Taxation Act.

PRESIDENT
BOARD OF EDUCATION
COMMUNITY CONSOLIDATED SCHOOL
DISTRICT NO. 46
COUNTY OF LAKE
STATE OF ILLINOIS

**RESOLUTION REGARDING THE AMOUNT
OF TAXES LEVIED FOR THE YEAR 2009**

WHEREAS, the Truth in Taxation Act requires that if the final aggregate levy of the district is more than 105% of the amount extended for the preceding year, public notice shall be given within 15 days of the adoption of said levy; and

WHEREAS, the aggregate amount to be levied for 2009, exclusive of election costs and bond and interest costs, does exceed 105% of the final aggregate levy extensions for 2008; and

WHEREAS, the amount of the aggregate levy exclusive of debt service for the year 2009 is \$24,209,067;

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Community Consolidated School District No. 46, Lake County, State of Illinois, as follows:

Section 1. Public notice shall be given in a newspaper of general circulation in the district, which notice shall be not less than 1/8 page in size, with type no smaller than twelve (12)-point, enclosed in a black border not less than 1/4-inch wide and in substantially the following form:

**NOTICE OF ADOPTED PROPERTY TAX INCREASE FOR
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 46**

**NOTICE OF PROPOSED PROPERTY TAX INCREASE FOR COMMUNITY CONSOLIDATED
SCHOOL DISTRICT 46**

- I. A public hearing to approve a proposed property tax levy increase for Community Consolidated School District 46 for 2008 will be held on December 7, 2009,, at 7:30 p.m., at the Grayslake Middle School, located at 440 North Barron Blvd., Grayslake, IL 60030.

Any person desiring to appear at the public hearing and present testimony to the taxing district may contact Brad Goldstein, Chief School Business Official Community Consolidated School District 46, 565 Frederick Road, Grayslake, IL 60030 at (847) 543-5323

- II. The corporate and special purpose property taxes extended or abated exclusive of debt service for 2008 were \$23,486,105.68.

The proposed corporate and special purpose property taxes to be levied exclusive of debt service for 2009 are \$24,209,067 This represents a 3.08% (percent) increase over the previous year.

- III. The property taxes extended for debt service and public building commission leases for 2008 were \$4,894,667.02

The estimated property taxes to be levied for debt service and public building commission leases for 2009 are \$5,308,631.00 . This represents a 10.74% (percent) increase from the previous year.

- IV. The total property taxes extended or abated for 2008 were \$28,380,772.70

The estimated total property taxes to be levied for 2009 are \$29,517,697.54 This represents a 4.01% (percent) increase over the previous year.

This resolution shall be in full force and effect forthwith upon its passage.

ADOPTED this 7th day of December, 2009.

BOARD OF EDUCATION
COMMUNITY CONSOLIDATED
SCHOOL DISTRICT 46
COUNTY OF LAKE
STATE OF ILLINOIS

By: _____
President

ATTEST:

Secretary

Original: ☒
Amended: ☐

ILLINOIS STATE BOARD OF EDUCATION

School Business and Support Services Division

100 North First Street

Springfield, Illinois 62777-0001

217/785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name	District Number	County
Community Consolidated School	District 46	Lake

Amount of Levy

Educational	\$ 18,315,866
Operations & Maintenance	\$ 3,533,140
Transportation	\$ 718,605
Working Cash	\$ 68,439
Municipal Retirement	\$ 590,282
Social Security	\$ 590,282

Fire Prevention & Safety *	\$ 0
Tort Immunity	\$ 188,206
Special Education	\$ 145,432
Leasing	\$ 0
Other	\$ 0
Other	\$ 58,815
Total Levy	\$ 24,209,067

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of	18,315,866	dollars to be levied as a special tax for educational purposes; and
the sum of	3,533,140	dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of	718,605	dollars to be levied as a special tax for transportation purposes; and
the sum of	68,439	dollars to be levied as a special tax for a working cash fund; and
the sum of	590,282	dollars to be levied as a special tax for municipal retirement purposes; and
the sum of	590,282	dollars to be levied as a special tax for social security purposes; and
the sum of	0	dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of	188,206	dollars to be levied as a special tax for tort immunity purposes; and
the sum of	145,432	dollars to be levied as a special tax for special education purposes; and
the sum of	0	dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of	0	dollars to be levied as a special tax for
the sum of	58,815	dollars to be levied as a special tax for
on the taxable property of our school district for the year	2009	SEDOL IMRF

Signed this _____ day of _____ 2009 _____ (President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full

6

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. _____ District 46, _____ Lake _____ County, Illinois, on the equalized assessed value of all taxable property of said school district for the year _____ 2009 _____ was filed in the office of the County Clerk of this County on _____ 2009 _____

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total levy, as provided in the original resolution(s), for said purposes for the year _____ 2009 _____, is \$ _____

(Signature of County Clerk)

(Date)

(County)